

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

INCOME TAX REFERENCE NO. 42 OF 1998

Office Notes, Office Memoranda of
Coram, appearances, Court's orders
or directions and Registrar's orders.

Court's or Judge's orders

CORAM : J. P. DEVADHAR AND
B.P. DHARMADHIKARI, JJ.
JUNE 26, 2007.

Heard Shri Jaiswal, learned counsel
for the appellant and Shri Thakar, learned
counsel for the respondent.

This reference relates to six
assesseees. The tax effect involved in the case
of each of the assesseees is Rs.66,796/-, Rs.
63,954/-, Rs.73,876/-, Rs.83,906/-, Rs.
1,20,180/- and Rs. 1,31,790/-.

In view of the smallness of the tax
effect involved in each case of the assessee
and in the light of the judgment of this Court in
the case of C.I.T. vs. Pithwa Engineering
Works, reported at 276 ITR 519, the reference
is returned unanswered.

JUDGE

JUDGE